

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 603**

By Senator Thorne

[Introduced January 27, 2026; referred  
to the Committee on Government Organization]

1 A BILL to amend and reenact §11-1C-3 of the Code of West Virginia, 1931, as amended, relating  
 2 to the Property Valuation Training and Procedures Commission; and requiring that one  
 3 citizen member of the commission have a demonstrated background in, or knowledge of,  
 4 agriculture.

*Be it enacted by the Legislature of West Virginia:*

## **ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.**

### **§11-1C-3. Property valuation training and procedures commission generally; appointment; term of office; meetings; compensation.**

1 (a) There is hereby created, under the Department of Tax and Revenue, a property  
 2 valuation training and procedures commission which consists of the State Tax Commissioner, or a  
 3 designee, who shall serve as chairperson of the commission; three county assessors; five citizens  
 4 of the state, one of which shall be a certified appraiser and one of which, effective upon the first  
 5 expiration of a citizen member's term following the amendments made to this section during the  
 6 regular session of the Legislature, 2026, shall have a demonstrated background in or knowledge  
 7 of agriculture, as that term is defined in §19-19-2 of this code; and two county commissioners. The  
 8 assessors, five citizen members, and two county commissioners shall be appointed by the  
 9 Governor with the advice and consent of the Senate. For each assessor to be appointed, the West  
 10 Virginia assessors association shall nominate three assessors, no more than two of whom shall  
 11 belong to the same political party, and shall submit such list of nominees to the Governor. For each  
 12 of the two county commissioners to be appointed, the county commissioner's association of West  
 13 Virginia shall nominate three commissioners, no more than two of whom shall belong to the same  
 14 political party, and shall submit such list of nominees to the Governor. Except for the Tax  
 15 Commissioner, there may not be more than one member from any one county. No more than  
 16 seven members of the commission shall belong to the same political party: *Provided*, That any  
 17 member of the commission who is a direct party to any dispute before the board shall excuse  
 18 himself or herself from any consideration or vote regarding the dispute. By November 1, 1990, the

Governor shall appoint the fifth citizen member, who shall serve a two-year term.

(b) All members, except the Tax Commissioner, shall serve for four-year terms: *Provided*, That of the members initially appointed, two assessors, one county commission member and two citizens shall serve two-year terms, and one assessor, one county commissioner member and three citizen members shall serve four-year terms. Any assessor member and county commissioner member ceases to be a member immediately upon leaving the office of assessor or county commissioner. Members shall remain members of the commission until their successors have been appointed. In case of a vacancy occurring prior to the end of the term of a member, a replacement shall be appointed within thirty days in the same manner as the member was appointed and shall serve until the end of the term of the member so replaced.

(c) The Tax Commissioner shall call the first meeting of the commission within thirty days of the appointment of the assessor, county commissioner and citizen members. Subsequently, meetings shall be at the call of the chairperson or at the written request of any four members, except that the commission shall meet at least twice annually. Assessor members, county commissioner members and the Tax Commissioner shall serve without compensation, and citizen members shall receive \$50 per day for each day of actual service rendered. All members shall be reimbursed for all reasonable and necessary expenses actually incurred in the performance of their duties as members of the commission.

(d) The commission shall be funded by an appropriation by the Legislature through a separate line item appropriated to the State Tax Commissioner.

NOTE: The purpose of this bill is to require that one citizen member of the state's property valuation training and procedures commission have a background in or knowledge of agriculture

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.